

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northwest Allen County Schools (225)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$16,475,775	\$14,477,073	\$17,482,220	\$17,806,211	2.0%	1.9%
Group Health Insurance	222	\$2,725,141	\$2,828,678	\$2,905,830	\$3,100,947	3.3%	6.7%
Non - Certified Salaries	120	\$2,398,025	\$2,296,999	\$2,293,238	\$2,403,932	0.1%	4.8%
Teacher Retirement Fund, After 7-1-95	216	\$1,215,367	\$1,468,860	\$1,329,618	\$1,431,247	4.2%	7.6%
Social Security Certified	212	\$1,218,008	\$1,063,746	\$1,297,910	\$1,329,173	2.2%	2.4%
Operational Supplies	611	\$852,364	\$648,863	\$712,732	\$756,790	-2.9%	6.2%
Pre-2008 Object Code - Temporary Salaries	130	\$277,124	\$304,906	\$516,213	\$616,476	22.1%	19.4%
Textbooks	630	\$1,121,468	\$660,372	\$126,777	\$520,576	-17.5%	310.6%
Severance/Early Retirement Pay	213	\$202,334	\$194,600	\$175,064	\$490,904	24.8%	180.4%
Computer Hardware	741	\$287,200	\$351,897	\$383,036	\$482,882	13.9%	26.1%
Content	747	\$228,234	\$145,289	\$167,120	\$242,232	1.5%	44.9%
Other Professional and Technical Services	319	\$92,046	\$145,245	\$123,232	\$210,466	23.0%	70.8%
Transfer Tuition to Other School Corps Within State	561	\$267,441	\$232,805	\$198,771	\$201,397	-6.8%	1.3%
Workers Compensation Insurance	225	\$69,686	\$86,716	\$168,816	\$196,278	29.5%	16.3%
Social Security Noncertified	211	\$182,407	\$175,573	\$174,023	\$183,547	0.2%	5.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$188,156	\$204,547	\$158,487	\$139,163	-7.3%	-12.2%
Instructional Programs Improvement Services	312	\$45,876	\$60,806	\$38,580	\$81,776	15.5%	112.0%
Connectivity	744	\$49,592	\$66,051	\$65,083	\$80,058	12.7%	23.0%
Public Employees Retirement Fund	214	\$45,413	\$47,728	\$65,287	\$70,653	11.7%	8.2%
Group Accident Insurance	223	\$47,762	\$46,143	\$49,165	\$50,909	1.6%	3.5%
Distance Learning Equipment	742	\$30,978	\$46,938	\$30,121	\$49,241	12.3%	63.5%
Other Technology Hardware	746	\$33,894	\$41,929	\$29,524	\$44,337	6.9%	50.2%
Equipment	730	\$39,665	\$53,551	\$21,904	\$34,410	-3.5%	57.1%
Statistical Services	317	\$18,420	\$19,551	\$29,808	\$31,131	14.0%	4.4%
Group Life Insurance	221	\$18,305	\$18,708	\$18,897	\$19,374	1.4%	2.5%
Travel	580	\$23,433	\$14,232	\$19,000	\$14,690	-11.0%	-22.7%
Repairs and Maintenance Services	430	\$10,752	\$14,581	\$10,440	\$14,193	7.2%	36.0%
Library Books	640	\$9,221	\$15,784	\$7,839	\$12,761	8.5%	62.8%
Instruction Services	311	\$449	\$0	\$1,546	\$6,699	96.6%	333.3%
Professional Development	748	\$33,267	\$19,603	\$6,202	\$6,640	-33.2%	7.1%
Dues and Fees	810	\$17,216	\$23,473	\$19,796	\$6,381	-22.0%	-67.8%
Rentals	440	\$5,288	\$10,297	\$0	\$6,152	3.9%	NA
Telecommunications Equipment	745	\$23,964	\$38,191	\$77,509	\$5,463	-30.9%	-93.0%
Printing and Binding	550	\$7,100	\$7,258	\$10,698	\$4,231	-12.1%	-60.4%
Miscellaneous Objects	876 - 899	\$9,712	\$2,769	\$1,821	\$3,464	-22.7%	90.2%
Pupil Services	313	\$2,498	\$8,093	\$4,044	\$3,281	7.1%	-18.9%
Periodicals	650	\$4,391	\$3,193	\$4,195	\$2,222	-15.7%	-47.0%
Staff Services	314	\$924	\$814	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$4,900	\$14,700	\$39,600	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Unemployment Insurance	230	\$5,986	\$1,582	\$104	\$0	-100.0%	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$11,470	\$0	\$0	NA	NA
Student Academic Achievement Total		\$28,289,782	\$25,873,614	\$28,764,250	\$30,660,287	2.0%	6.6%
Student Instructional Support							
Certified Salaries	110	\$2,602,055	\$2,333,116	\$2,922,690	\$2,985,214	3.5%	2.1%
Non - Certified Salaries	120	\$913,048	\$935,509	\$993,061	\$1,011,370	2.6%	1.8%
Group Health Insurance	222	\$657,545	\$674,138	\$698,515	\$738,190	2.9%	5.7%
Teacher Retirement Fund, After 7-1-95	216	\$230,267	\$265,431	\$245,521	\$266,469	3.7%	8.5%
Social Security Certified	212	\$192,070	\$171,051	\$203,036	\$210,830	2.4%	3.8%
Public Employees Retirement Fund	214	\$75,360	\$96,845	\$110,764	\$133,074	15.3%	20.1%
Severance/Early Retirement Pay	213	\$21,945	\$14,588	\$24,178	\$71,752	34.5%	196.8%
Social Security Noncertified	211	\$64,666	\$67,348	\$76,259	\$69,723	1.9%	-8.6%
Operational Supplies	611	\$44,269	\$40,422	\$44,464	\$65,740	10.4%	47.8%
Workers Compensation Insurance	225	\$12,457	\$16,086	\$36,588	\$37,994	32.2%	3.8%
Pupil Services	313	\$38,888	\$28,395	\$42,495	\$29,973	-6.3%	-29.5%
Telephone	531	\$20,564	\$20,260	\$19,309	\$17,980	-3.3%	-6.9%
Travel	580	\$15,917	\$11,260	\$13,536	\$13,905	-3.3%	2.7%
Postage and Postage Machine Rental	532	\$20,215	\$8,575	\$10,376	\$10,987	-14.1%	5.9%
Group Accident Insurance	223	\$9,493	\$9,450	\$10,475	\$10,946	3.6%	4.5%
Printing and Binding	550	\$8,125	\$8,459	\$8,543	\$10,741	7.2%	25.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,422	\$17,450	\$13,058	\$9,007	-12.6%	-31.0%
Dues and Fees	810	\$6,939	\$4,703	\$5,283	\$5,557	-5.4%	5.2%
Rentals	440	\$0	\$0	\$0	\$5,132	NA	NA
Group Life Insurance	221	\$4,672	\$4,852	\$4,996	\$5,104	2.2%	2.2%
Other Professional and Technical Services	319	\$633	\$42,342	\$455	\$4,825	66.2%	960.4%
Statistical Services	317	\$1,148	\$2,406	\$485	\$744	-10.3%	53.4%
Repairs and Maintenance Services	430	\$0	\$1,180	\$638	\$115	NA	-82.0%
Student Instructional Support Total		\$4,955,697	\$4,773,866	\$5,484,723	\$5,715,370	3.6%	4.2%
Overhead and Operational							
Non - Certified Salaries	120	\$4,488,530	\$4,544,334	\$4,630,382	\$4,808,354	1.7%	3.8%
Food Purchases	614	\$1,122,393	\$1,296,610	\$1,221,725	\$1,336,197	4.5%	9.4%
Light and Power - Other Than Heating and Cooling	625	\$1,157,183	\$1,166,823	\$1,211,936	\$1,288,819	2.7%	6.3%
Group Health Insurance	222	\$1,039,545	\$1,025,983	\$1,022,497	\$1,104,924	1.5%	8.1%
Vehicles	731	\$415,316	\$655,010	\$621,175	\$758,386	16.2%	22.1%
Repairs and Maintenance Services	430	\$609,981	\$549,312	\$566,192	\$623,642	0.6%	10.1%
Certified Salaries	110	\$430,161	\$411,437	\$589,527	\$597,829	8.6%	1.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$539,959	\$491,046	\$511,959	\$582,726	1.9%	13.8%
Public Employees Retirement Fund	214	\$337,034	\$416,902	\$475,875	\$536,140	12.3%	12.7%
Heating and Cooling for Buildings - Gas	622	\$320,989	\$315,037	\$430,223	\$348,442	2.1%	-19.0%
Social Security Noncertified	211	\$323,701	\$327,012	\$327,391	\$339,926	1.2%	3.8%
Gasoline and Lubricants	613	\$439,720	\$459,559	\$432,661	\$336,169	-6.5%	-22.3%
Insurance	520	\$351,101	\$388,708	\$313,622	\$305,995	-3.4%	-2.4%
Water and Sewage	411	\$256,341	\$249,606	\$245,700	\$268,477	1.2%	9.3%
Severance/Early Retirement Pay	213	\$216,047	\$25,777	\$176,861	\$256,339	4.4%	44.9%
Other Professional and Technical Services	319	\$255,321	\$283,263	\$136,859	\$90,397	-22.9%	-33.9%
Dues and Fees	810	\$35,825	\$48,031	\$52,054	\$69,267	17.9%	33.1%
Other Supplies and Materials	615, 660 - 689	\$54,257	\$43,630	\$53,834	\$60,535	2.8%	12.4%
Tires and Repairs	612	\$15,031	\$19,413	\$35,274	\$58,920	40.7%	67.0%
Workers Compensation Insurance	225	\$18,407	\$23,220	\$42,391	\$54,609	31.2%	28.8%
Equipment	730	\$17,243	\$29,221	\$18,178	\$54,128	33.1%	197.8%
Removal of Refuse and Garbage	412	\$41,088	\$39,101	\$40,528	\$42,635	0.9%	5.2%
Social Security Certified	212	\$30,030	\$29,312	\$41,881	\$42,115	8.8%	0.6%
Teacher Retirement Fund, After 7-1-95	216	\$15,979	\$18,738	\$28,240	\$28,351	15.4%	0.4%
Travel	580	\$19,214	\$21,229	\$23,923	\$23,859	5.6%	-0.3%
Board of Education Services	318	\$26,005	\$23,706	\$25,916	\$20,790	-5.4%	-19.8%
Board Member Compensation	115	\$10,568	\$10,792	\$12,722	\$14,978	9.1%	17.7%
Content	747	\$13,002	\$9,621	\$12,328	\$14,048	2.0%	13.9%
Postage and Postage Machine Rental	532	\$2,242	\$11,665	\$15,004	\$13,757	57.4%	-8.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,000	\$10,544	\$9,433	\$9,331	0.9%	-1.1%
Group Accident Insurance	223	\$8,563	\$8,404	\$9,010	\$9,217	1.9%	2.3%
Computer Hardware	741	\$561	\$7,339	\$8,000	\$7,800	93.1%	-2.5%
Data Processing Services	316	\$0	\$2,903	\$4,318	\$6,056	NA	40.2%
Group Life Insurance	221	\$5,245	\$5,357	\$5,686	\$5,908	3.0%	3.9%
Advertising	540	\$3,782	\$2,284	\$4,447	\$4,845	6.4%	8.9%
Official Bond Premiums	525	\$0	\$5,290	\$5,065	\$3,825	NA	-24.5%
Telephone	531	\$5,723	\$6,174	\$3,807	\$2,886	-15.7%	-24.2%
Rentals	440	\$28,055	\$2,148	\$1,611	\$2,148	-47.4%	33.3%
Distance Learning Equipment	742	\$600	\$900	\$900	\$2,100	36.8%	133.3%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$1,917	NA	NA
Other Public or Private Utility Services	419	\$614	\$661	\$2,037	\$1,702	29.1%	-16.4%
Other Purchased Services	593	\$27	\$269	\$890	\$1,271	161.9%	42.8%
Other Technology Hardware	746	\$605	\$800	\$800	\$800	7.3%	0.0%
Connectivity	744	\$4,548	\$1,384	\$2,267	\$700	-37.4%	-69.1%
Professional Development	748	\$400	\$400	\$479	\$321	-5.4%	-33.0%
Miscellaneous Objects	876 - 899	\$3,272	\$94	\$1,913	\$180	-51.6%	-90.6%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$120	NA	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Telecommunications Equipment	745	\$325	\$725	\$1,135	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$1,185	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$28	\$13	\$44	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$7,788	\$213	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$100	\$300	\$900	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$12,682,635	\$12,990,300	\$13,379,602	\$14,141,881	2.8%	5.7%
Non Operational							
Redemption of Principal	831	\$8,830,000	\$9,479,550	\$9,700,000	\$10,350,895	4.1%	6.7%
Interest	832	\$6,679,202	\$6,288,321	\$5,858,000	\$5,192,605	-6.1%	-11.4%
Repairs and Maintenance Services	430	\$717,383	\$741,554	\$728,487	\$774,410	1.9%	6.3%
Equipment	730	\$279,969	\$328,844	\$208,653	\$329,726	4.2%	58.0%
Certified Salaries	110	\$0	\$0	\$108,756	\$198,518	NA	82.5%
Non - Certified Salaries	120	\$0	\$0	\$77,329	\$183,085	NA	136.8%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$9,342	\$18,121	NA	94.0%
Social Security Certified	212	\$0	\$0	\$8,320	\$15,186	NA	82.5%
Social Security Noncertified	211	\$0	\$0	\$5,915	\$14,000	NA	136.7%
Other Professional and Technical Services	319	\$8,725	\$16,540	\$12,685	\$9,421	1.9%	-25.7%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$3,350	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$1,069	\$2,522	NA	136.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$396	\$806	NA	103.6%
Instructional Programs Improvement Services	312	\$0	\$0	\$288	\$0	NA	-100.0%
Non Operational Total		\$16,515,279	\$16,854,808	\$16,719,241	\$17,092,647	0.9%	2.2%
Grand Total		\$62,443,394	\$60,492,589	\$64,347,816	\$67,610,184	2.0%	5.1%